

Message Text

UNCLASSIFIED

PAGE 01 GENEVA 05845 221327Z

44

ACTION IO-13

INFO OCT-01 ISO-00 L-03 EB-07 TRSE-00 /024 W

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R 221210Z JUL 76

FM USMISSION GENEVA

TO SECSTATE WASHDC 1349

UNCLAS GENEVA 5845

E.O. 11652: N/A

TAGS: AORG AFIN WIPO

SUBJECT: REIMBURSEMENT OF US INCOME TAXES PAID BY WIPO STAFF MEMBERS

REF: A GENEVA 5490, B STATE 174843

1. AS REQUESTED PARA 3 OF REFTTEL B, FOLLOWING IS DESCRIPTION OF TAKE HOME PAY DIFFERENTIAL PROVISION OF WIPO STAFF REGULATIONS AND STAFF RULES. (SECTION 3.1 BIS): TAKE-HOME PAY DIFFERENTIAL PROVIDES THAT IF AS A RESULT OF A VARIATION IN EXCHANGE RATE BETWEEN SEISS FRANC AND US DOLLAR, AN EMPLOYEE'S TAKE HOME PAY IN SWISS FRANCS IS LESS THAN THE PRECEDING MONTH, THE DIFFERENCE SHALL BE PAID BY WIPO UNTIL, FOR ANY REASON RPT FOR ANY REASON THE AMOUNT OF TAKE HOME PAY REACHES AMOUNT PAID PRIOR TO THE VARIATION. TAKE HOME PAY MEANS NET SALARY AFTER DEDUCTION OF STAFF MEMBER'S CONTRIBUTION TO PENSION FUND, INCREASED BY POST ADJUSTMENT ALLOWANCE AND DEPENDENCY ALLOWANCE.

2. TO OUR KNOWLEDGE, TAKE HOME PAY DIFFERENTIAL PROVISION IS UNIQUE TO WIPO; HOWEVER, IT DOES NOT DUPLICATE THE POST ADJUSTMENT SINCE IT IS ONLY APPLICABLE UNTIL THE POST ADJUSTMENT CATCHES UP WITH THE CHANGE IN EXCHANGE RATE. ALSO, AS SOON AS THE EMPLOYEE'S TAKE HOME PAY REACHES OLD LEVEL AS A RESULT OF ANY ADJUSTMENT IN SALARY, SUCH AS A PROMOTION, STEP INCREASE OR POST ADJUSTMENT, DIFFERENTIAL AUTOMATICALLY STOPS. DALE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 22 JUL 1976
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1976GENEVA05845
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D760282-0711
From: GENEVA
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1976/newtext/t19760733/aaaabcua.tel
Line Count: 51
Locator: TEXT ON-LINE, ON MICROFILM
Office: ACTION IO
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 1
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Review Action: RELEASED, APPROVED
Review Authority: hackerp0
Review Comment: n/a
Review Content Flags:
Review Date: 02 APR 2004
Review Event:
Review Exemptions: n/a
Review History: RELEASED <02 APR 2004 by ThomasVJ>; APPROVED <04 JAN 2005 by hackerp0>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
04 MAY 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: REIMBURSEMENT OF US INCOME TAXES PAID BY WIPO STAFF MEMBERS
TAGS: AORG, AFIN, WIPO
To: STATE
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 04 MAY 2006